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Sir:

Transmitted herewith for filing is the Patent Application of:

Inventors: Shuji Yamada

For: **SYSTEM AND METHOD OF IMPLEMENTING A BUFFER MEMORY AND HARD DISK DRIVE WRITE CONTROLLER**

Enclosed are:

- Patent Specification and Declaration
- 19 sheets of drawing(s).
- An assignment of the invention to International Business Machines Corporation (includes Recordation Form Cover Sheet).
- A certified copy of a Japan application.
- Information Disclosure Statement, PTO 1449 and copies of references.

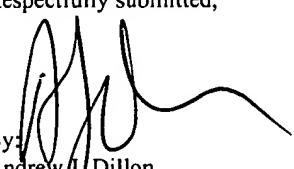
The filing fee has been calculated as shown below:

For	Number Filed	Number Extra	Rate	Fee
<u>Basic Fee</u>				
Total Claims	12	- 20	0 x 18 =	\$
Indep. Claims	2	- 3	0 x 80 =	\$
MULTIPLE DEPENDENT CLAIM PRESENTED x 270 =				\$
				<u>TOTAL \$710.00</u>

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Respectfully submitted,


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